

# **EXHIBIT 1**

MATTHEW H. MEAD  
United States Attorney  
NICHOLAS VASSALLO  
Assistant United States Attorney  
District of Wyoming  
P.O. Box 668  
Cheyenne, Wyoming 82003

MICHAEL G. PITMAN (*Pro Hac Vice*)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone (202) 305-7938  
Facsimile (202) 307-0054

UNITED STATES DISTRICT COURT  
DISTRICT OF WYOMING

United States of America,

Plaintiff,

v.

Civil No. 2:07-cv-19-CAB

Jane Joyce Rice; Water Garden, Inc.;  
Perpetual Legacy Corp.; Carte Blanche  
Trust; & Newport Pacific Trust Co.,  
Ltd.;

Defendants.

**DECLARATION OF BRENDA V. SEEGARS IN SUPPORT  
OF PLAINTIFF UNITED STATES OF AMERICA'S  
MOTION FOR SERVICE BY PUBLICATION**

I, Brenda V. Seegars, pursuant to 28 U.S.C. § 1746, hereby declare as follows:

1. I am a paralegal specialist with the Tax Division of the United

States Department of Justice, with a post of duty in Washington, D.C. I am assisting with the litigation of civil federal tax cases in the District of Wyoming. In connection with my duties, I am assisting the attorney assigned to represent the United States in the above-captioned case in effecting service on all defendants.

**WATER GARDEN, INC.**

2. Defendant Jane Joyce Rice ("Jane Rice") purportedly transferred the first property at issue in this action, the principal residence of Jane Rice located at 9 Pleasant Valley Drive, Sheridan, Wyoming, 82801-9735, to Water Garden, Inc., on December 31, 1996, by warranty deed. The December 31, 1996, warranty deed lists Water Garden, Inc.'s address as c/o COFS, Suite 1860 Manulife Place, 10180 101st St., Edmonton, Alberta, Canada T5J-3S4.

3. On February 28, 2007, this office sent a copy of the Complaint, a Notice of Lawsuit and Request for Waiver of Service of Summons, and two copies of a Waiver of Service of Summons, to, *inter alia*, Water Garden, Inc. at c/o COFS, Suite 1860 Manulife Place, 10180 101st St., Edmonton, Alberta, Canada T5J-3S4. A copy of the February 28, 2007 letter is attached as Exhibit A. The February 28, 2007 letter addressed to Water Garden, Inc., was returned to the United States bearing a stamp stating "moved / unknown . . . return to sender."

4. As discussed below, I have exhausted the most reliable resources for locating an alternative address for Water Garden, Inc., without success. On Thursday, April 26, 2007, I conducted several searches for an alternative address

for Water Garden, Inc., using www.google.com. These searches were entirely fruitless. On Tuesday, May 1, 2007, I searched various databases using www.lexis.com for an alternative address for Water Garden, Inc. These searches were entirely fruitless. Given the results of these searches, it is extremely unlikely that further searches would result in the location of an alternative address for Water Garden, Inc.

#### **PERPETUAL LEGACY CORP.**

5. Jane Rice purportedly transferred the second property at issue in this action, Jane Rice's approximately 1% mineral rights royalty interest in 1,356.25 acres in Sheridan County, Wyoming, to Perpetual Legacy Corp., on November 8, 2000, by royalty deed. The November 8, 2000 royalty deed lists Perpetual Legacy Corp.'s address as c/o Newport Financial Group, Suite 1860 Manulife Place, 10180 101st St. Edmonton, Alberta, Canada T5J-3S4.

6. On February 28, 2007, this office sent a copy of the Complaint, a Notice of Lawsuit and Request for Waiver of Service of Summons, and two copies of a Waiver of Service of Summons, to, *inter alia*, Perpetual Legacy Corp., at c/o Newport Financial Group, Suite 1860 Manulife Place, 10180 101st St. Edmonton, Alberta, Canada T5J-3S4. A copy of the February 28, 2007 letter is attached as Exhibit A. The February 28, 2007 letter addressed to Perpetual Legacy Corp., was returned to the United States bearing a stamp stating "moved / unknown . . . return to sender."

7. As discussed below, I have exhausted the most reliable resources

for locating an alternative address for Perpetual Legacy Corp., without success. On Thursday, April 26, 2007, I conducted several searches for an alternative address for Perpetual Legacy Corp., using [www.google.com](http://www.google.com). These searches were entirely fruitless. On Tuesday, May 1, 2007, I searched various databases using [www.lexis.com](http://www.lexis.com) for an alternative address for Perpetual Legacy Corp. These searches were entirely fruitless. Given the results of these searches, it is extremely unlikely that further searches would result in the location of an alternative address for Perpetual Legacy Corp.

#### **CARTE BLANCHE TRUST**

8. The fourth property at issue in this action, Jane Rice's personal motor vehicle, is titled in the name of Carte Blanche Trust. According to the registration records for Jane Rice's personal motor vehicle, Carte Blanche Trust's address is 9 Pleasant Valley Drive Sheridan, Wyoming, 82801.

9. On February 28, 2007, this office sent a copy of the Complaint, a Notice of Lawsuit and Request for Waiver of Service of Summons, and two copies of a Waiver of Service of Summons, to, *inter alia*, Jane Rice and Carte Blanche Trust at 9 Pleasant Valley Drive Sheridan, Wyoming, 82801-9735. A copy of the February 28, 2007 letter is attached as Exhibit A. To date, this office has received no response to the February 28, 2007 letter.

10. As discussed below, I have exhausted the most reliable resources for locating an alternative address for Carte Blanche Trust, without success. On Thursday, April 26, 2007, I conducted several searches for an alternative address

for Carte Blanche Trust, using [www.google.com](http://www.google.com) and [www.verizon.com](http://www.verizon.com). These searches were entirely fruitless. On Tuesday, May 1, 2007, I searched various databases using [www.lexis.com](http://www.lexis.com) for an alternative address for Carte Blanche Trust. These searches were entirely fruitless. Given the results of these searches, it is extremely unlikely that further searches would result in the location of an alternative address for Carte Blanche Trust.

**NEWPORT PACIFIC TRUST CO., LTD.**

11. Upon information and belief, on or about June 18, 2004, Jane Rice caused approximately \$240,975 that was beneficially owned by Jane Rice to be expatriated to a bank account in Liechtenstein purportedly controlled by Newport Pacific Trust Co., Ltd. According to a letter dated April 13, 2004, from Michael P. Ritter (Chief Legal Officer of Newport Pacific Financial Group) and Colleen Roberge (Special Accounts Manager for Newport Pacific Financial Group) to David Branscombe (Resource Officer/Complex Case Officer for the Canada Revenue Agency) regarding Newport Pacific's dealings with Jane Rice, Newport Pacific Trust Co., Ltd.'s address is 2nd Floor, 77 Central American Boulevard, P.O. Box 2194, Belize City, Belize (Central America).

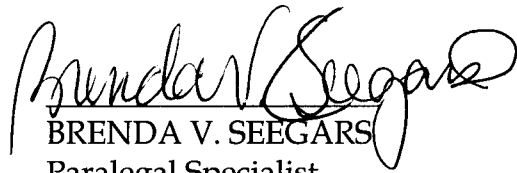
12. On February 28, 2007, this office sent a copy of the Complaint, a Notice of Lawsuit and Request for Waiver of Service of Summons, and two copies of a Waiver of Service of Summons, to, *inter alia*, Newport Pacific Trust Co., Ltd., at 2nd Floor, 77 Central American Boulevard, P.O. Box 2194, Belize City, Belize. A copy of the February 28, 2007 letter is attached as Exhibit A. To

date, this office has received no response to the February 28, 2007 letter.

13. As discussed below, I have exhausted the most reliable resources for locating an alternative address for Newport Pacific Trust Co., Ltd., without success. On Thursday, April 26, 2007, I conducted several searches for an alternative address Newport Pacific Trust Co., Ltd., using [www.google.com](http://www.google.com). These searches were entirely fruitless. On Tuesday, May 1, 2007, I searched various databases using [www.lexis.com](http://www.lexis.com) for an alternative address for Newport Pacific Trust Co., Ltd. These searches were entirely fruitless. Given the results of these searches, it is extremely unlikely that further searches would result in the location of an alternative address for Newport Pacific Trust Co., Ltd.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

DATED this 7<sup>th</sup> day of May, 2007.

  
BRENDA V. SEEGARS  
Paralegal Specialist  
Tax Division, Western Region  
U.S. Department of Justice

# **EXHIBIT A**





**U.S. Department of Justice**

**Tax Division**

Facsimile No. (202) 307-0054  
Trial Attorney: Michael G. Pitman  
Attorney's Direct Line: (202) 305-7938

Please reply to: Civil Trial Section, Western Region  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044

EJO'C:RRW:MGPitman

5-87-1143

CMN 2006104906

February 28, 2007

**VIA U.S. MAIL**

Jane Rice  
9 Pleasant Valley Drive  
Sheridan, Wyoming, 82801-9735

Carte Blanche Trust  
9 Pleasant Valley Drive  
Sheridan, Wyoming 82801-9735

Michael P. Ritter  
c/o Robbie Davidson  
10008 110 Street  
Edmonton, Alberta, Canada T5K-1J6

Newport Pacific Trust Co., Ltd.  
2nd Floor, 77 Central American Boulevard  
P.O. Box 2194  
Belize City, Belize

Water Garden, Inc.  
c/o COFS  
Suite 1860 Manulife Place, 10180 101st St.  
Edmonton, Alberta, Canada T5J-3S4

Perpetual Legacy Corp.  
c/o Newport Financial Group  
Suite 1860 Manulife Place, 10180 101st St.  
Edmonton, Alberta, Canada T5J-3S4

Re: *United States v. Jane J. Rice, et al.*,  
Civil No. (2:07-cv-19-CAB) (USDC Wyoming)

Ladies and Gentlemen:

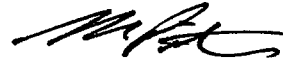
Enclosed please find four separate sets of documents. Each set contains a **COMPLAINT**, a **NOTICE OF LAWSUIT AND REQUEST FOR WAIVER OF SERVICE OF SUMMONS**, and two copies of a **WAIVER OF SERVICE OF SUMMONS** for the above-referenced matter, and is directed to one of the following entities: Water Garden, Inc.; Perpetual Legacy Corp.; Carte Blanche Trust; or Newport Pacific Trust Co., Ltd. Please identify an agent authorized by appointment or law to receive service of process on behalf of each of these entities, forward the appropriate set of documents to that agent, and invite the agent to sign the Waiver of Service of Summons - pursuant to the instructions therein - and return it to me in the enclosed, postage-prepaid return envelope.

Additionally, enclosed please find a **NOTICE OF RECORDING OF NOTICE OF PENDENCY OF ACTION [LIS PENDENS]**, which I am hereby serving upon each of the addressees.

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If you have any questions or concerns, please feel free to contact me at (202) 305-7938. Your cooperation and assistance in this matter is greatly appreciated.

Sincerely yours,



Michael G. Pitman  
Trial Attorney  
Civil Trial Section, Western Region

Enclosures

cc: Area Counsel  
Denver, CO  
Your ref: FJLockhart

United States Attorney  
District of Wyoming  
Attn: NVassallo